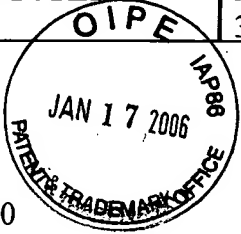
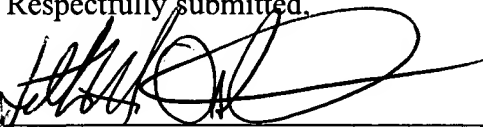


2661  
EW

<b>TRANSMITTAL LETTER</b>		Atty Docket No.: 3376/46																																													
<div>Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450</div> <div></div> <div>Re:    Applicant(s)    :    Mehmet Karaul          Appl. No.        :    09/935,118          Filing Date     :    August 22, 2001          Title            :    INTERNET PROTOCOL BASED WIRELESS CALL    PROCESSING</div> <div>Kindly file the annexed papers indicated below:  <input checked="" type="checkbox"/> Response to Non-Compliant Amendment dated December 12, 2005 (10 pages)</div> <div>The fee has been calculated as follows:</div> <table border="1"><thead><tr><th></th><th>Claims Remaining after Amendment</th><th>Claims Paid for</th><th>Extra</th><th>Rate (Sm. Ent.)</th><th>Fee</th><th>Rate</th><th>Fee</th></tr></thead><tbody><tr><td>Total</td><td>20</td><td>20 =</td><td>0</td><td>x \$25</td><td>\$</td><td>x \$50</td><td>\$0</td></tr><tr><td>Indep.</td><td>6</td><td>3 =</td><td>0</td><td>x \$100</td><td>\$</td><td>x \$200</td><td>\$0</td></tr><tr><td colspan="4">MULTIPLE DEPENDENT CLAIM ADDED</td><td>+ \$180</td><td>\$</td><td>+ \$360</td><td>\$0</td></tr><tr><td colspan="5">TOTAL</td><td>\$</td><td></td><td></td></tr></tbody></table> <div>The Commissioner is hereby authorized to charge any additional fees, which may be required or credit any overpayment to the undersigned attorney's Deposit Account No. <u>02-4270</u>.</div> <div><div>Dated: <u>January 12, 2006</u> <u>Customer No. 29858</u></div><div>Respectfully submitted,  By: <u>Seth H. Ostrow</u> Seth H. Ostrow, Reg. No. 37,410 BROWN RAYSMAN MILLSTEIN FELDER &amp; STEINER LLP 900 Third Avenue New York, New York 10022 Tel: (212) 895-2000 Fax: (212) 895-2900</div></div>									Claims Remaining after Amendment	Claims Paid for	Extra	Rate (Sm. Ent.)	Fee	Rate	Fee	Total	20	20 =	0	x \$25	\$	x \$50	\$0	Indep.	6	3 =	0	x \$100	\$	x \$200	\$0	MULTIPLE DEPENDENT CLAIM ADDED				+ \$180	\$	+ \$360	\$0	TOTAL					\$		
	Claims Remaining after Amendment	Claims Paid for	Extra	Rate (Sm. Ent.)	Fee	Rate	Fee																																								
Total	20	20 =	0	x \$25	\$	x \$50	\$0																																								
Indep.	6	3 =	0	x \$100	\$	x \$200	\$0																																								
MULTIPLE DEPENDENT CLAIM ADDED				+ \$180	\$	+ \$360	\$0																																								
TOTAL					\$																																										



Atty Docket No. 3376/46  
(Karaul 2-49-2-7)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of : Mehmet Karaul  
Application No. : 09/935,118  
Filed : August 22, 2001  
Title : INTERNET PROTOCOL BASED WIRELESS CALL  
PROCESSING  
Examiner : Bob A. Phunkulh  
Art Unit : 2661

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria VA 22313-1450

**RESPONSE TO NON-COMPLIANT AMENDMENT DATED DECEMBER 12, 2005**

Sir:

Prior to examination, please amend the application as follows:

**Amendments to the Claims** begin on page 2 of this paper.

**Remarks** begin on page 10 of this paper.